

INTERMEDIATE EDUCATION (IRELAND).

ACCOUNT of RECEIPTS and EXPENDITURE of the INTERMEDIATE EDUCATION BOARD for IRELAND, for the Year ended the 31st December 1884; together with the REPORT of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 41 & 42 Vict. c. 66, s. 10.)

*Ordered, by The House of Commons, to be Printed,
19 June 1885.*

LONDON:
PRINTED BY HENRY HANSARD AND SON,
PRINTERS TO THE HOUSE OF COMMONS.

To be purchased, either directly or through any Bookseller, from any of the following Agents, viz.,
Messrs. HANSARD, 15, Great Queen-street, W.C., and 28, Abingdon-street, Westminster;
Messrs. EYRE and SPOTTISWOODS, East Harding-street, Fleet-street, and
Sole Office, House of Lords;
Messrs. ADAM and CHARLES BLACK, of Edinburgh;
Messrs. ALEXANDER THOM and Co., or Messrs. HODGKIN, FISHER, and Co., of Dublin.

EDUCATION BOARD FOR IRELAND, for the Year ended 31st December 1884.

CAPITAL ACCOUNT.

	Securities.	Cash.
	£. s. d.	£. s. d.
Cash invested in Government Securities (as per contra) - - - - -	- - -	0,354 10 11
Balance on 31st December 1884 - - -	1,000,726 11 6	-
£.	1,000,726 11 6	0,354 10 11

INCOME ACCOUNT.

I. ADMINISTRATION :	£. s. d.	£. s. d.
Permanent Salaries - - - - -	2,604 8 3½	
Pay of Writers - - - - -	578 1 -	
Rent of Offices - - - - -	64 10 4	
Printing and Stationery - - - - -	105 0 5	
Incidental Expenses - - - - -	209 4 6	8,561 15 0½
II. COST OF EXAMINATIONS :		
Examiners - - - - -	3,720 - -	
Centre Superintendents - - - - -	1,972 - -	
Printing and Stationery - - - - -	1,032 19 11	
Hire of Rooms - - - - -	127 - -	
Locomotive Expenses (Superintendents) - - - - -	253 19 2	
Petty Expenses - - - - -	471 2 6	7,587 1 6
III. REWARDS :		
Exhibitors and Money Prizes - - - - -	7,906 10 -	
Medals and Minor Prizes - - - - -	1,574 1 6	9,280 11 6
IV. RESULTS FEES - - - - -	- - -	8,881 15 6
V. MISCELLANEOUS :		
Income Tax (to be refunded) - - - - -	677 1 8	
Audit of Accounts, 1883 - - - - -	100 - -	777 1 8
Surplus Income of the year 1885, transferred to Capital Account - - - - -	- - -	0,354 10 11
Balance on 31st December 1884 :		
Cash - - - - -	4,446 8 -	
Results Fees, to be refunded by the Teachers - - - - -	4 6 2	4,450 12 2
£.		40,893 6 10½

27 March 1885.

Arthur H. Curtis,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
F. de M. Leathes.Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT of the COMPTROLLER and AUDITOR GENERAL upon the Account of the INTERMEDIATE EDUCATION BOARD, IRELAND, for the Year ended the 31st December 1884; prepared and submitted for the Information of Parliament, in pursuance of the 10th Section of the Act 41 & 42 Vict. c. 66.

Capital Account. 1. THE capital which, at the end of the year 1883 was 1,002,961 *l.*, has been increased by 6,765 *l.* 11 *s.* 6*d.* New Three per Cent. Stock, purchased out of the surplus income of the year 1883.

Statement of Assets and Liabilities. 2. The following statement of Assets and Liabilities on the 31st December 1884 shows a surplus of 4,852 *l.* 15 *s.*, of which 4,800 *l.* has since been invested in Three per Cent. Stock.

This surplus is less than the amount, 6,961 *l.* 8 *s.*, shown on the Account for the previous year, owing chiefly to the fact that the proportion of Exhibitions and Prizes has been increased by 50 per cent., and the scale of Results Fees to Teachers by 33 per cent. :—

INTERMEDIATE EDUCATION BOARD FOR IRELAND.

LIABILITIES and ASSETS (in respect of Income) on 31st December 1884.

LIABILITIES (as per Schedule).				ASSETS (as per Schedule).					
	£.	s.	d.		£.	s.	d.		
Administration :									
Writers - - - -	26	-	-	Cash Balance - - -	4,446	8	-		
Stationery - - -	42	10	7	Results Fees to be returned by Teachers - - - -	4	4	8		
Incidental Expenses - - -	100	7	8						
Examinations :									
Printing and Stationery - -	16	4	3						
Hire of Rooms - - - -	20	-	-	Income Tax to be refunded - - - -					
Printing Expenses - - - -	21	10	0						
Rewards :									
Book Prizes - - - - -	7	-	-	Sales of Publications - - - - -					
Results Fees - - - - -	14	1	8						
Cost of Audit, 1884 - - - -	100	-	-						
Surplus - - - - -	4,852	15	-						
	£.	5,704	15	8		£.	5,804	15	8

27 March 1885.

Examined,
Edmond Hogan.

Arthur Hill Currie,
Accounting Officer.

Treasury approval required by 3rd and 4th sections of the Intermediate Education Act, not obtained.

Cost of Administration, &c.

3. The expenditure for "Pay of Writers" has amounted to 578 *l.* 1 *s.* The limit of expenditure approved by the Treasury is 500 *l.* On application to the Accounting Officer for Treasury approval for the excess, I was replied to to the following effect: "The Board do not admit the right of the Treasury to limit their expenditure on the employment of copyists. They consider that temporary copyists are not, in the legal sense, officers of the Board, and, therefore, that they are not included in the provisions of the 3rd and 4th sections of the Intermediate Education Act." As to the strictly legal interpretation to be put upon the clause in question, there may be room for difference of opinion; but, at the same time, after a careful consideration of the reasons advanced by the Board in support of their claim, I am unable to concur that the 3rd and 4th sections of the Act are open to the construction advanced. It appears to me that the intention of those sections was to give the Treasury control over the numbers and remuneration of the officers of the Board of Intermediate Education, and that they were not intended to open a way for the unrestricted employment of temporary copyists, while less violence would seem to be done to the spirit of the Act by including under the expression of "officers" persons temporarily employed as copyists, than by including under the head of "other expenses" the remuneration of an unlimited number of officials who are to be independent of Treasury restriction.

4. It will be observed that the Cost of Administration and of Examinations is 11,148 *l.* 17 *s.*, and the amount expended on Rewards and Results Fees is 17,662 *l.* 5 *s.*

Wm. Dundar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
28 May 1885.

INTERMEDIATE EDUCATION
(IRELAND).

ACCOUNT of Receipts and Expenditure of
the Intermediate Education Board for Ire-
land, for the Year ended the first December
1884; together with the Names of the Con-
tributors and Amounts Granted thereon.

(Printed pursuant to Act of 31st Feb. 1884, No. 10.)

Ordered by The House of Commons, to be Printed,
by JAMES JOHNSON.

[Printed in S.]

LONDON

Under 1 m.

LONDON: W. & A. G.